



PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue Property Assessment Division

"DUE" DATE	DUTY	AUTHORITY	RESPONSIBILITY OF
JAN 1, 12:01 A.M.	ASSESSMENT OF REAL PROPERTY (LISTING & VALUE)	77-1301	ASSESSOR
JAN 1, 12:01 A.M.	ASSESSMENT OF PERSONAL PROPERTY (LISTING & VALUE)	77-1201	ASSESSOR
JAN 1	RAILROADS & PUBLIC SERVICE ENTITIES REPORT NON-OPERATING PROPERTY TO ASSESSOR	77-606, 77-801	TAXPAYER
JAN 1	HOMESTEAD EXEMPTION CLAIMANTS MUST BE OWNER OF RECORD & OCCUPY THE HOMESTEAD QUALIFIED CLAIMANTS (NON-DISABILITY) MUST ALREADY BE AGE 65 OR OLDER EFFECTIVE DATE OF DISABILITY AND FILING STATUS	77-3502,77-3505 REG-45-002.06, REG-45-002.07	HOMESTEAD EXEMPTION CLAIMANT
JAN 15	MOBILE HOME COURT REPORT TO ASSESSOR	77-3706	TAXPAYER
JAN 15	PROPERTY TAX ADMINSTRATOR SETS TAX RATE FOR AIR CARRIERS & CARLINES	77-684,77-1249	Property Assessment Division
JAN 31	GOV'T SUBDIVISIONS PROVIDE ASSESSORS WITH COPIES OF LEASES OR DESCRIPTIONS OF PROPERTY WHICH IS LEASED	77-202.11	GOV'T SUBDIVISIONS
FEBR 1	ASSESSOR MAKES RECOMMENDATION ON PERMISSIVE EXEMPTION APPLICATIONS	77-202.01	ASSESSOR
FEBR 1	AIRCRAFT REPORT FILED WITH COUNTY ASSESSOR	77-1250.02	TAXPAYER
FEBR 1	LAST DAY TAX COMMISSIONER SHALL PROVIDE ASSESSORS WITH PRINTED CLAIM FORMS AND ADDRESS LISTS OF HOMESTEAD EXEMPTION APPLICANTS FROM PRIOR YEAR.	77-3510	TAX COMMISSIONER
FEBR 2	FIRST DAY FOR CLAIMANTS TO FILE NEBRASKA HOMESTEAD EXEMPTION APPLICATION OR CERTIFICATION, FORM 458	77-3512,77-3513 77-3514	HOMESTEAD EXEMPTION CLAIMANT
FEBR 28/29	OWNER OF LAND OR OWNER OF IMPROVEMENTS SEEKING SEPARATE TAXATION OF REAL PROPERTY IMPROVEMENTS MAY FILE FORM 402 WITH ASSESSOR	77-1376	TAXPAYER
MARCH 1	OWNER OF IMPROVEMENTS ON LEASED PUBLIC LAND SEEKING SEPARATE TAXATION OF REAL PROPERTY IMPROVEMENTS MAY FILE FORM 402P WITH ASSESSOR	77-1374	
MARCH 1	ASSESSOR NOTIFIES GOV'T SUBDIVISIONS OF INTENT TO TAX PROPERTY NOT USED FOR A PUBLIC PURPOSE AND NOT PAYING AN IN LIEU OF TAX	77-202.12	ASSESSOR

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MARCH 1	ASSESSOR CERTIFIES TO PROPERTY TAX ADMINISTRATOR WHETHER AGRICULTURAL AND HORTICULTURAL LAND HAS INFLUENCES OUTSIDE TYPICAL MARKET. FOR COUNTIES THAT HAVE APPLIED SPECIAL VALUATION ASSESSMENT, THE ASSESSOR SHALL FILE INFORMATION REQUESTED PER REG-11-005.04 WITH THE PROPERTY TAX ADMINISTRATOR	REG-17-003.03 REG-11-005.04	ASSESSOR
MARCH 1	PROPERTY TAX ADMINISTRATOR SUBMITS REPORT OF ALL ACTIVE TAX INCREMENT FINANCING PROJECTS (TIF) TO THE LEGISLATURE	18-2117.01	Property Assessment Division
MARCH 16	DEADLINE FOR ASSESSOR TO FILE A WRITTEN REQUEST WITH PROPERTY TAX ADMINISTRATOR FOR AN EXTENSION OF TIME TO FILE THE COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY.	DIRECTIVE 05-3 77-1514	ASSESSOR
MARCH 19	ASSESSOR SHALL INSPECT AND REVIEW A PORTION OF THE REAL PROPERTY PARCELS IN THE COUNTY SUCH THAT ALL REAL PROPERTY PARCELS IN THE COUNTY ARE INSPECTED AND REVIEWED NO LESS THAN EVERY 6 YEARS.	77-1311.03	ASSESSOR
MARCH 19	ASSESSOR COMPLETES ASSESSMENT OF REAL PROPERTY	77-1301	ASSESSOR
MARCH 19	REAL PROPERTY ABSTRACT FILED WITH PROPERTY TAX ADMINISTRATOR	77-1514	ASSESSOR
MARCH 25	ASSESSOR MAY SUBMIT WRITTEN COMMENTS TO PROPERTY TAX ADMINISTRATOR THAT WILL BECOME PART OF THE REPORTS AND OPINION	REG-17-003.04	ASSESSOR
APRIL 1	IF HOMESTEAD EXEMPTION NOTICES MAILED ON OR BEFORE FEBRUARY 1 DID NOT CONTAIN ALL OF THE STATUTORILY REQUIRED INFORMATION A SECOND MAILING IS REQUIRED TO BE SENT ON OR BEFORE APRIL 1.	77-3513,77-3514 DIRECTIVE 08-1	ASSESSOR
APRIL 1	LAST DAY ASSESSOR SHALL SEND A REMINDER TO REAPPLY NOTICE TO ELIGIBLE PREVIOUS-YEAR HOMESTEAD EXEMPTION APPLICANTS	77-3513,77-3514	ASSESSOR
APRIL 1	FIRST HALF REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2007 BECOME DELINQUENT, IF UNPAID, IN COUNTIES WITH A POPULATION GREATER THAN 100,000 (Douglas, Lancaster, and Sarpy Counties).	77-204	TAXPAYER
APRIL 7	PROPERTY TAX ADMINSTRATOR SENDS NARRATIVE AND STATISTICAL REPORT & OPINION OF LEVEL OF VALUE AND QUALITY OF ASSESSMENT TO TAX EQUALIZATION & REVIEW COMMISSION (19 DAYS FROM ABSTRACT FILING MARCH 19)	77-5027	Property Assessment Division
APRIL 15	DEADLINE TO TIMELY FILE INCOME TAX RETURNS, FOR THOSE HOMESTEAD EXEMPTION APPLICANTS WHO COMPLETE PART II OF NEBRASKA SCHEDULE I – INCOME STATEMENT, FORM 458, (INTERNAL REVENUE MAY GRANT EXTENSIONS)	FEDERAL LAW	HOMESTEAD EXEMPTION CLAIMANT

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MAY 1	PERSONAL PROPERTY RETURNS SHALL BE FILED WITH COUNTY ASSESSOR	77-1229	TAXPAYER
MAY 1	CLAIM FOR PERSONAL PROPERTY EXEMPTION AND SUPPORTING SCHEDULES, FORM 775P and/or FORM 5825X, SHALL BE FILED WITH THE TAX COMMISSIONER AND COPIES FILED WITH COUNTY ASSESSOR OF EACH COUNTY IN WHICH THE PROJECT IS LOCATED	77-4105 2(c) 77-5725 7(c)	TAXPAYER
MAY 1	FIRST HALF OF REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2007 BECOME DELINQUENT, IF UNPAID, IN COUNTIES WITH A POPULATION LESS THAN 100,000 (All counties excluding Douglas, Lancaster, and Sarpy Counties)	77-204	TAXPAYER
MAY 15	LAST DAY FOR TAX EQUALIZATION & REVIEW COMMISSION TO ADJUST THE VALUATION OF A CLASS OR SUBCLASS OF REAL PROPERTY	77-5028	Tax Equalization & Review Commission
MAY 15	TAX EQUALIZATION & REVIEW COMMISSION ADOPTS METHODOLOGY FOR EQUALIZATION RATE FOR CENTRALLY ASSESSED	77-5022	Tax Equalization & Review Commission
MAY 30	LAST DAY FOR TREASURER AND ASSESSOR TO FILE AMENDED HOMESTEAD EXEMPTION SUMMARY CERTIFICATE, FORM 458X, WITH THE TAX COMMISSIONER FOR TAX LOSS IN PREVIOUS YEAR TO HAVE FINAL ONE-SIXTH REIMBURSEMENT PAYMENT ADJUSTED. NOTE: FORM 458X MAY BE FILED TO REFLECT CHANGES BASED ON INCOME ANYTIME UP TO THREE YEARS AFTER THE EXEMPTION YEAR.	77-3523, 77-3517	ASSESSOR & TREASURER
MAY 31	SCHOOL SYSTEM OR COUNTY OFFICIAL MAY REQUEST CORRECTIONS TO ADJUSTED VALUATION DUE TO TAX LIST CORRECTIONS OF THE PRIOR ASSESSMENT YEAR	79-1016	SCHOOL OR COUNTY OFFICIAL
JUNE 1	CERTIFY COMPLETION OF REAL PROPERTY ASSESSMENT ROLL & PUBLISH IN NEWSPAPER	77-1315	ASSESSOR
JUNE 1	ASSESSOR SENDS NOTICE OF VALUATION CHANGE TO THE OWNER OF RECORD (AS OF MAY 20) OF ANY PROPERTY WHOSE VALUE HAS INCREASED OR DECREASED	77-1315	ASSESSOR
JUNE 1* LB988	FREEHOLDER(S) OF LAND MAY FILE PETITION WITH THE LOCAL BOARD, CONSISTING OF THE COUNTY ASSESSOR, CLERK, AND TREASURER, TO HAVE THEIR LAND WHICH IS SITUATED IN AN EXISTING SCHOOL DISTRICT ATTACHED TO A DIFFERENT SCHOOL DISTRICT WHICH IS CONTIGUOUS TO SUCH LAND.	79-458(1)	TAXPAYER
JUNE 5	IF TAX EQUALIZATION & REVIEW COMMISSION ORDERED CHANGES, ASSESSOR RECERTIFIES ABSTRACT TO PROPERTY TAX ADMINISTRATOR	77-5029	ASSESSOR
JUNE 6	ASSESSOR MAILES ASSESSMENT/SALES RATIO STATISTICS (AS DETERMINED BY TAX EQUALIZATION & REVIEW COMMISSION) TO MEDIA AND POSTS IN ASSESSOR'S OFFICE	77-1315	ASSESSOR
JUNE 15	PERSONAL PROPERTY ABSTRACT FILED WITH PROPERTY TAX ADMINISTRATOR	77-1514	ASSESSOR

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JUNE 15	ASSESSOR PREPARES PLAN OF ASSESSMENT (FOR NEXT 3 ASSESSMENT YEARS)	77-1311.02	ASSESSOR
JUNE 30	HOMESTEAD EXEMPTION APPLICATION DEADLINE, FORM 458	77-3512	HOMESTEAD EXEMPTION CLAIMANT
JUNE 30	APPLICATION & WAIVER FOR LATE PERMISSIVE EXEMPTIONS	77-202.01	ORGANIZATION OR SOCIETY AND ASSESSOR
JUNE 30	LAST DAY FOR INDIVIDUAL TO FILE REAL PROPERTY VALUE PROTEST WITH COUNTY CLERK	77-1502	TAXPAYER
JUNE 30* LB965	LAST DAY FOR INDIVIDUAL TO FILE PERSONAL PROPERTY VALUE PROTEST WITH COUNTY CLERK FOR PERSONAL PROPERTY RETURNS FILED FROM JANUARY 1 THROUGH-MAY1	77-1502	TAXPAYER
JUNE 30	AGRICULTURAL LAND SPECIAL VALUE APPLICATION DEADLINE	77-1345	TAXPAYER
JULY 15	ASSESSOR APPROVES OR DENIES SPECIAL VALUE APPLICATION AND NOTIFIES APPLICANT ON OR BEFORE JULY 22	77-1345.01	ASSESSOR
JULY 15* LB988	LOCAL BOARD (ASSESSOR, CLERK, & TREASURER) SHALL HOLD A HEARING AND APPROVE OR DENY FREEHOLDER PETITION(S) FILED ON OR BEFORE JUNE 1 OF CURRENT YEAR	79-458(3)	ASSESSOR, CLERK, & TREASURER
JULY 20	LAST DAY FOR HOMESTEAD EXEMPTION CLAIMANTS TO FILE APPLICATION FORM 458 LATE, SUBJECT TO COUNTY BOARD APPROVAL.	77-3512	HOMESTEAD EXEMPTION CLAIMANT & COUNTY BOARD
JULY 22	ASSESSOR ISSUES NOTICE OF APPROVAL/DENIAL ON SPECIAL VALUE APPLICANTS	77-1345.01	ASSESSOR
JULY 22	COUNTY BOARD OF EQUALIZATION SENDS NOTICE OF VALUATION CHANGE FOR AGRICULTURAL LAND RECEIVING SPECIAL VALUE IF NO NOTICE SENT BY COUNTY ASSESSOR PRIOR TO JUNE 1.	77-1345.01	COUNTY BOARD
JUNE 1 TO JULY 25	COUNTY BOARD OF EQUALIZATION HOLDS HEARINGS TO REVIEW PROTESTS	77-1502	COUNTY BOARD & ASSESSOR
JUNE 1 TO JULY 25	FOR COUNTIES WITH POPULATION GREATER THAN 100,000, COUNTY BOARD OF EQUALIZATION MAY ADOPT RESOLUTION TO EXTEND DEADLINE TO AUGUST 10 FOR REVIEWING AND DECIDING WRITTEN VALUATION PROTESTS.	77-1502	COUNTY BOARD

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JUNE 1 TO JULY 25 (AUG 10 FOR EXTENDED COUNTIES)	COUNTY BOARD OF EQUALIZATION MEETS & DECIDES ACTION FOR CURRENT YEAR'S REAL PROPERTY ASSESSMENTS THAT ARE OVERVALUED OR UNDERVALUED AND FOR OMITTED PROPERTY THAT WAS PROPERLY REPORTED TO THE ASSESSOR FOR THE CURRENT YEAR.	77-1504	COUNTY BOARD & ASSESSOR
JULY 26	COUNTY BOARD OF EQUALIZATION PETITION TAX EQUALIZATION & REVIEW COMMISSION FOR CLASS/SUBCLASS ADJUSTMENT (EXTENDED COUNTIES WAIVE ANY RIGHT TO PETITION TAX EQUALIZATION & REVIEW COMMISSION FOR CLASS/SUBCLASS ADJUSTMENT.)	77-1504.01 77-1502	COUNTY BOARD
JULY 31	LAST DAY FOR ASSESSORS TO SEND CLAIMANTS NOTICE OF REJECTION OF HOMESTEAD EXEMPTION, FORM 458R FOR MOST CASES.	77-3516	ASSESSOR
JULY 31	LAST DAY TO ADD PERSONAL PROPERTY VALUE WITH A 10% PENALTY; AFTER THIS DATE, ALL PERSONAL PROPERTY VALUE ADDED IS SUBJECT TO A 25% PENALTY.	77-1233.04	TAXPAYER & ASSESSOR
JULY 31	ASSESSOR FILES PLAN OF ASSESSMENT (3 YEARS) WITH COUNTY BOARD OF EQUALIZATION	77-1311.02	ASSESSOR
AUG 1	LAST DAY FOR ASSESSOR TO FORWARD APPROVED HOMESTEAD EXEMPTION APPLICATIONS, FORM 458, WITH DISABILITY CERTIFICATIONS, FORMS 458B OR V.A. LETTERS, AND INCOME STATEMENTS, SCHEDULE I FORM 458, TO TAX COMMISSIONER.	77-3517	ASSESSOR
AUG 1	ASSESSOR MAKES A REVIEW OF THE OWNERSHIP AND USE OF ALL CEMETERY REAL PROPERTY AND REPORTS SUCH REVIEW TO THE COUNTY BOARD	77-202.10	ASSESSOR
AUG 1	LAST DAY FOR POLITICAL SUBDIVISION TO SUBMIT PRELIMINARY REQUEST FOR LEVY ALLOCATION TO COUNTY BOARD OR CITY	77-3443	POLITICAL SUBDIVISIONS
AUG 1	CITY/COMMUNITY REDEVELOPMENT AUTHORITY (CRA) FILES NOTICE TO DIVIDE TAX FOR COMMUNITY REDEVELOPMENT PROJECT, i.e. TAX INCREMENT FINANCING PROJECT (TIF), WITH THE ASSESSOR	18-2147(3)	CITY/CRA
AUG 1	PROPERTY TAX ADMINISTRATOR CERTIFIES TO TAX EQUALIZATION & REVIEW COMMISSION THAT THE COUNTY IMPLEMENTED TAX EQUALIZATION & REVIEW COMMISSION EQUALIZATION ORDERS	77-5029	Property Assessment Division
AUG 1* LB 965	TAX COMMISSIONER CERTIFIES EXEMPT PERSONAL PROPERTY FOR EMPLOYMENT & INVESTMENT GROWTH ACT & NEBRASKA ADVANTAGE ACT (Forms 775P & 5725X) AND NOTIFIES TAXPAYER AND ASSESSOR	77-4105 & 77-5725(c)	Tax Commissioner/ Property Assessment Division
AUG 1	PERMISSIVE EXEMPTION APPLICATION DEADLINE FOR PROPERTY WHICH IS NEWLY ACQUIRED OR HAS BEEN CONVERTED TO EXEMPT USE.	77-202.03	TAXPAYER

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AUG 1	SECOND HALF REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2007 BECOME DELINQUENT, IF UNPAID, IN COUNTIES WITH A POPULATION GREATER THAN 100,000 (Douglas, Lancaster, and Sarpy Counties).	77-204	TAXPAYER
AUG 2 (AUG 18 FOR EXTENDED COUNTIES)	COUNTY CLERK MAILES NOTICE OF COUNTY BOARD OF EQUALIZATION DECISION TO PROTESTER	77-1502(4)	COUNTY CLERK
AUG 10	LAST DAY FOR TAX EQUALIZATION & REVIEW COMMISSION TO HEAR & ACT ON COUNTY BOARD OF EQUALIZATION PETITION	77-1504.01	Tax Equalization & Review Commission
AUG 10	TAX EQUALIZATION & REVIEW COMMISSION SETS EQUALIZATION RATE FOR CENTRALLY ASSESSED PROPERTY	77-5022	Tax Equalization & Review Commission
AUG 10	PROPERTY TAX ADMINISTRATOR CERTIFIES TAXABLE VALUE OF CENTRALLY ASSESSED PROPERTY TO ASSESSOR	77-5030	Property Assessment Division
AUG 15* LB988	APPROVED FREEHOLDER PETITIONS FILED ON OR BEFORE JUNE 1 OF CURRENT YEAR BECOME EFFECTIVE	79-458(3)	ASSESSOR, CLERK, & TREASURER
AUG 15	ASSESSOR APPROVES/DENIES HOMESTEAD EXEMPTION CLAIMANTS BASED ON OWNERSHIP/OCCUPANCY FROM JAN 1 THROUGH THIS DATE.	77-3502	ASSESSOR
AUG 15	LAST DAY FOR HOMESTEAD CLAIMANTS TO FILE AN APPLICATION OF TRANSFER, FORM 458T	77-3509.01	HOMESTEAD EXEMPTION CLAIMANT
AUG 20	ASSESSOR CERTIFIES TAXABLE VALUATIONS & GROWTH VALUE, IF APPLICABLE, TO POLITICAL SUBDIVISIONS. ASSESSOR FORWARDS COPIES OF CERTIFICATES OF VALUATION FOR ALL SCHOOL DISTRICTS AND SCHOOL BONDS TO THE DEPT. OF EDUCATION. ASSESSOR CERTIFIES CURRENT VALUATIONS FOR EACH TIF PROJECT TO CITY/CRA AND TO THE COUNTY TREASURER.	13-509, 13-518, & 18-2148	ASSESSOR
AUG 20	IF TAX EQUALIZATION & REVIEW COMMISSION ORDERS CHANGES FOR COUNTY BOARD OF EQUALIZATION PETITIONS, ASSESSOR RECERTIFIES ABSTRACT TO PROPERTY TAX ADMINISTRATOR	77-1504.01	ASSESSOR
JULY 26 TO AUG 24 (July 26 to SEPT 10 for extended counties)	APPEAL TO TAX EQUALIZATION & REVIEW COMMISSION WITHIN 30 DAYS OF FINAL COUNTY BOARD OF EQUALIZATION ACTION (JULY 26 to SEPT 10 for extended counties)	77-1510	TAXPAYER

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AUG 25	ASSESSOR CERTIFIES SCHOOL DISTRICT TAXABLE VALUE REPORT TO PROPERTY TAX ADMINISTRATOR	79-1016	ASSESSOR
AUG 31	ANNUAL INVENTORY STATEMENT TO COUNTY BOARD	23-347	COUNTY OFFICIAL
SEPT 1	SECOND HALF OF REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2007 BECOME DELINQUENT IF UNPAID, IN COUNTIES WITH A POPULATION LESS THAN 100,000 (All counties excluding Douglas, Lancaster, and Sarpy Counties)	77-204	TAXPAYER
SEPT 1	AFTER COUNTY BOARD OF EQUALIZATION ACTIONS ASSESSOR DETERMINES AVERAGE RESIDENTIAL VALUE FOR HOMESTEAD EXEMPTION AND CERTIFIES TO DEPARTMENT OF REVENUE	77-3506.02	ASSESSOR
SEPT 1	NO FINAL LEVY ALLOCATION CHANGED AFTER THIS DATE, EXCEPT BY AGREEMENT BETWEEN LEVYING AUTHORITY AND POLITICAL SUBDIVISION	77-3443	COUNTY BOARD / POLITICAL SUBS
SEPT 15 (SEPT 30 FOR EXTENDED COUNTIES)	LAST DAY FOR COUNTY BOARD OF EQUALIZATION DECISION ON PROTESTS OF COUNTY BOARD OF EQUALIZATION ACTION MADE PURSUANT TO NEB. REV. STAT. §77-1504	77-1504	COUNTY BOARD
SEPT 15	PROPERTY TAX ADMINISTRATOR SHALL CERTIFY THE AMOUNT OF REAL PROPERTY TAX CREDIT TO THE STATE TREASURER AND TO EACH COUNTY	77-4212	Property Assessment Division
SEPT 20	BUDGETS MUST BE FINAL AND FILED WITH LEVYING BOARD AND STATE AUDITOR	13-508	POLITICAL SUBDIVISIONS
SEPT 30	ASSESSOR MAY AMEND SCHOOL DISTRICT TAXABLE VALUE REPORT FOR CORRECTIONS OR ERRORS	79-1016	ASSESSOR
SEPT 30	COUNTY BOARD OF EQUALIZATION PUBLISHES PERMISSIVE EXEMPTS & SENDS LIST & PROOF OF PUBLICATION TO PROPERTY TAX ADMINISTRATOR	77-202.03(5)	COUNTY BOARD
OCT 1	ASSESSOR CERTIFIES TRUSTS OWNING AGLAND TO SECRETARY OF STATE	76-1517	ASSESSOR
OCT 1	OWNERS OF RENT RESTRICTED HOUSING PROJECTS TO FILE INCOME AND EXPENSE STATEMENT AND ANY OTHER INFORMATION REQUESTED WITH COUNTY ASSESSOR	77-1333	TAXPAYER
OCT 9	LAST DAY FOR VOTER APPROVAL TO EXCEED LEVY LIMITS OR FINAL LEVY ALLOCATION AT ELECTION OR "TOWN HALL MEETING"	77-3444	TAXPAYER

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OCT 10* LB988	PROPERTY TAX ADMINISTRATOR CERTIFIES SCHOOL ADJUSTED VALUES TO NEBRASKA DEPT. OF EDUCATION, SCHOOL SYSTEMS, AND ASSESSORS LB 988 Changed Adjusted Valuations such that all agricultural & horticultural land is adjusted to 72% of actual value (rather than 75%) and all other real property is adjusted to 96% of actual (rather than 100%).	79-1016	Property Assessment Division
OCT 13	RESOLUTION SETTING A TAX REQUEST DIFFERENT FROM THE PRIOR YEAR SHALL BE FORWARDED TO THE COUNTY CLERK	77-1601.02	POLITICAL SUBDIVISIONS
OCT 15	LEVY DATE; LAST DAY FOR COUNTY BOARD OF EQUALIZATION TO SET TAX RATES	77-1601	COUNTY BOARD
OCT 15 (OCT 30 FOR EXTENDED COUNTIES)	LAST DAY FOR TAXPAYER APPEAL TO TAX EQUALIZATION & REVIEW COMMISSION FROM COUNTY BOARD OF EQUALIZATION ACTION MADE PURSUANT TO NEB. REV. STAT. §77-1504	77-1504	TAXPAYER
OCT 31	COUNTY BOARD OF EQUALIZATION RESOLUTION REQUESTING PROPERTY TAX ADMINISTRATOR ASSUMPTION OF ASSESSOR'S OFFICE MUST BE ADOPTED ON OR BEFORE OCT 31, 2006 AND MAY BE ADOPTED EVERY OTHER YEAR THEREAFTER.	77-1340	COUNTY BOARD
OCT 31	ASSESSOR MAILES A COPY OF PLAN OF ASSESSMENT (3-YEARS), AND ANY AMENDMENTS, TO THE DEPARTMENT OF REVENUE	77-1311.02	ASSESSOR
NOV 1	LAST DAY FOR TAX COMMISSIONER TO CERTIFY INCOME DETERMINATIONS TO ASSESSORS FOR QUALIFIED HOMESTEAD EXEMPTION APPLICANTS	77-3517	TAX COMMISSIONER
NOV 5	LAST DAY TO CORRECT LEVIES AS A RESULT OF CLERICAL ERROR	77-1601	COUNTY BOARD
NOV 10	SCHOOL SYSTEM MAY APPEAL ADJUSTED VALUATION TO TAX COMMISSIONER	79-1016	SCHOOL OFFICIAL
NOV 10	SCHOOL DISTRICT OR COUNTY OFFICIAL MAY REQUEST CORRECTION TO ADJUSTED VALUATION DUE TO CLERICAL ERROR OR SPECIAL VALUATION ADDITIONS	79-1016	COUNTY OR SCHOOL OFFICIAL
NOV 22	DELIVER TAX LIST (REAL AND PERSONAL) TO TREASURER	77-1616	ASSESSOR
NOV 30	LAST DAY FOR ASSESSORS & TREASURERS TO CERTIFY TO TAX COMMISSIONER THE TAX LOSS DUE TO HOMESTEAD EXEMPTIONS FOR CURRENT TAX YEAR, FORM 458S (TREASURER SIGNS)	77-3523	ASSESSOR & TREASURER
DEC 1	CERTIFICATE OF TAXES LEVIED REPORT FILED WITH THE PROPERTY TAX ADMINISTRATOR	77-1613.01	ASSESSOR

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DEC 1	CITY/COMMUNITY REDEVELOPMENT AUTH. (CRA) FILES REPORT WITH PROPERTY TAX ADMINISTRATOR FOR APPROVED TAX INCREMENT FINANCING PROJECTS (TIF).	18-2117.01	CITY/CRA
DEC 31	PERMISSIVE EXEMPTION APPLICATION DEADLINE FOR NEWLY ACQUIRED OR IN YEARS DIVISIBLE BY 4; OR STATEMENT OF REAFFIRMATION OF TAX EXEMPTION IN INTERIM YEARS. (e.g. Form 451 use Dec 31, 2007 for 2008, Form 451A reaffirm Dec 31, 2008 for 2009)	77-202.01 77-202.03	TAXPAYER
DEC 31* LB1027	EXEMPTION APPLICATION BY QUALIFIED BEGINNING FARMER MUST BE FILED WITH THE ASSESSOR ON OR BEFORE DEC 31 IN THE YEAR PRECEDING THE YEAR FOR WHICH THE EXEMPTION IS SOUGHT. EXEMPTION IS FOR PERSONAL PROPERTY TAX ON AGRICULTURAL AND HORTICULTURAL MACHINERY & EQUIPMENT.	77-202.01 77-5208 77-5209.02	TAXPAYER
DEC 31	ANY OWNER MAY PETITION THE TAX EQUALIZATION & REVIEW COMMISSION TO DETERMINE THE TAXABLE STATUS OF REAL PROPERTY IF A FAILURE TO GIVE PROPER NOTICE PREVENTED TIMELY FILING OF A PROTEST OR APPEAL PROVIDED FOR IN NEB. REV. STAT. §77-202 TO 77-202.25.	77-202.04	TAXPAYER
DEC 31	LAST DAY FOR TAX COMMISSIONER TO REVIEW INCOME INFORMATION OF HOMESTEAD EXEMPTION CLAIMANTS FOR THE THREE PRECEDING YEARS AND TAKE ANY ACTION	77-3517	TAX COMMISSIONER
DEC 31	REAL AND PERSONAL PROPERTY TAXES DUE	77-203	TAXPAYER
DEC 31	REAL AND PERSONAL PROPERTY LIEN DATE	77-203	TAXPAYER
APRIL 1 AUG 1	REAL AND PERSONAL PROPERTY TAXES DELINQUENT (1ST HALF / 2ND HALF) IN COUNTIES WITH POPULATION >100,000 (Douglas, Lancaster, & Sarpy Counties)	77-204	TAXPAYER
MAY 1 SEPT 1	REAL AND PERSONAL PROPERTY TAXES DELINQUENT (1ST HALF / 2ND HALF) IN COUNTIES WITH POPULATION <100,000 (All counties excluding Douglas, Lancaster, & Sarpy Counties)	77-204	TAXPAYER

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